O. Lotteries & Prize Con
52

1952

File No.

Legal Department

A BRANCH

Subject:—

Opinions under the Bombay

Lotteries and Prize Competition
Competition

Control and Tax Act

1948.

P 35
11/52.

O Lotteries & Prizes

File No.

C O N T E N T S.

Legal Department File No. C. Lotteries and Prize Compe./52

Serial No.	R.I./C.No.	Subject	Pages
		Opinions under the Bombay Lotteries and Prize Competitions Control and Tax Act, 1948.	
1	R.I.No. 126 8-1-52	C.No. 333 12-1-52	Re: Recovery of arrears of Prize Competitions Tax and Newspapers Advertisements Tax due from M/S Hindustan News apers Ltd. Bombay --	1-3
2.		C.No. 318 11-1-52	Re: Condition in the License granted to the "Kasoti"Complaint that the offer is a breach of the condition of the License----	5
3		C.No. 4325 20-3-52	Re: Levy of tax on Lotteries and Prize Competitions Act,does not extend to outside State of Bombay--7	
4		C.No. 5624 15-4-52	Re: Akil Pharat on the goodwill of the Hindustan Newspapers- Not bound to pay arrears of tax or penalty due by M/S Hindustan Printers.	9
5		C.No. 11226 7-7-52	Whether the Competition proposed by the United Traders Ltd. is a prize competition within the meaning of the Act	11-13
6		C.No. 11936 21-7-52	Whether(1) the offers of refund of enhanced fees and of bonus prizes are in contravention of Re condition 3(iii)	15-17
28		C.No. 15412/A 15-8-52	Whether a part notification to recover the tax at a rate higher than 25% is necessary and whether the Collector should not issue any licenses to promoters outside the State without the prior approval of Govt.-	23-24
7		C.No. 14307 4-9-52	Whether the cash vouchers offered against the provisions of the Limitation Act-	19-21
9		C.No. 23167/B 31.12.52	Re If a license is granted retrospectively i.e. prior to the issue of the Rules, the holder thereof would be in law liable retrospectively	

1	2	3	4
		to a penalty for any breach of any of the conditions subject to which the license was granted.	25
10	O.No. 8265 17-6-52	Whether Govt. can direct the Collector to refuse the grant of a license to M/S Allen and Herbert Ltd. etc———	27-35

Sub 15-6-56
6 Copies.

NB
1876

No. 333

Legal Department,
Bombay Castle(Bombay No.1),15th January195

To

The Collector of Bombay,

Subject:- Recovery of arrears of Prize Competition Tax& Newspaper Advertisements Tax due from Messrs.Hindustan Newspaper Ltd., Bombay.

Sir,

With reference to your letter No.ADM-201-L-107 & 108, dated the 29th December 1951, on the above subject, I have the honour to state that since the prize competitions licensed under license No. 107 and 108 were conducted by Messrs, Hindustan Newspapers Ltd. the Company alone would be a promoter within the meaning of section 12 of the Bombay Lotterries and Prize competitions control and Tax Act, 1948 for the payment of the tax and penalty. Under section 16 the directors are prima-facie liable only in respect of offences committed by the Company. It is therefore not possible to recover the amount of tax from the Directors as arrears of land revenue.

2 Sale of Goodwill by Messrs. Hindustan Printers Ltd. to Messrs.Akhil Bharat Printers Ltd. does not create any privity between Government and Messrs. Akhil Bharat Printers Ltd. The latter will not thus be bound to pay any arrears of tax or penalty due by Messrs. Hindustan Printers Ltd.

3 The papers in two files and one loose file accompanying your letter under reference are returned herewith.

Yours faithfully,

Id./.... 1-/1

Solicitor to Government.

15-6-56
pies.

Legal Department

It appears that a license granted to the "Kasoti" Competition, Ahmedabad, by the District Magistrate, Ahmedabad, under the Bombay Lotteries and Prize Competitions Control and Tax Act, 1948, contains a con-dition inter alia as follows:-

In any prize competition-

(1) The licensee shall not offer or allow any free entry coupons.

(2) Fees payable in respect of all entries offered or allowed by the Licensee shall be at uniform rates.

(3) The Licensee shall not give any rebate or offer any concession whatsoever to any class of competitors".

In respect of their competition No. 162 the Organizers of the Competition have offered that a person forwarding entries of the value of Rs. 40/- at a time shall, in case of his failure to secure a prize, be paid a sum of ten rupees. The General Manager of the Janmabhoomi Competition has complained that this offer is a breach of the condition of the license referr-ed to above. The R.L.A. is requested to advise

2 Under the offer made by the organizers of the Kasoti, a person who sends entries of the value of forty rupees can claim to get back a sum of ten rupees in case of his failure to secure one of the prizes. It is true that this offer cannot be availed of by the successful competitors. But nevertheless unsuccessful competitors are entitled to get back ten rupees which in other words means their being entitled to forward entries of the value of forty rupees

for a sum of thirty rupees. The offer made by the Kasoti would therefore appear to be in breach of condition 3(3) of the conditions of the license quoted in the letter at p.1 ante. The view expressed by the Secretary Home Department in his note dt/ 18th December 1951 appears to be correct.

Id./.... 10/1

Additional Secretary to Government.

U.R. to H.D. No. 318 dated 11th January 1952.

SMR 15-5-56
4 Copies.

Office of the R.L.A.C.

Bombay Lotteries and Prize Competitions Control and Tax Act, 1948.

R.M.D.C. Prize Competitions

The view taken by the Secretary Home Department, is correct. The preamble of the Bombay Lotteries and Prize Competitions Control and Tax Act, 1948, clearly indicates that it proposes to control and levy a tax on lotteries and prize competitions in the State of Bombay. Consequently, the Act does not extend to lotteries and prize competitions outside the State of Bombay. In the present case the promoter of the competition is outside the State of Bombay. Consequently, he would require no licence under the Act. Mere publication or advertisement of a competiton, conducted outside the State of Bombay, in any newspaper in the State of Bombay would not amount to any offence under the Act.

Id./P.M.L. 20/3

Remembrancer of Legal Affairs.

U.O. to H.D.No. 4305, dated the 20th March 1952.

SMR 15-5-56
4 Copies

LEGAL DEPARTMENT

As stated in the Solicitor's opinion No. 333 dated 12th January 1952 as the Akhil Bharat purchased only the go-dwill (and copyright of the six news papers) of the Hindustan News papers, the former are not bound to pay any arrears of tax or penalty due by Messrs. Hindustan Printers. Therefore, the only remedy now appears to be is t. claim the amount from the Official Liquidator of the Hindustan Newspaper Ltd. No other action other than that suggested by the Collector appears possible. Claim in respect of the newspaper advertisement tax amount-ing to Rs. 76,903-7-0 may also be put in.

Id./..... 14/4

Solicitor to Government.

U.R. to H.D.No. 5634, dated the 15th April 1952.

SMR 15-6-56
4 Copies.

Office of the R.L.A.

The question referred to the R,L.A. for advise is whether the competition proposed by the United Traders Ltd.,is a prize competition within the meaning of the Bombay Lotteries and Prize Competition Control and Tax Act, 1948. The scheme of the proposed competition is as follows- The Company proposes to hold a slogan competition dealing with the good qualities of one of its products viz. the Peers Talcum Powder. Competitors are invited to submit a slogan or a phrase in English consisting of 3 words beginning with the letters P, T, and P respectively. The slogan or phrase should have an intimate connection with the qualities of the product Each entry should be accompanied by a cap of Peers Talcum Powder tin. The solution is not predetermined or will not be determined by lot The Company will appoint a panel of judges who will judge the entries according to a "suitable standard" fixed by them. Only those entries which in the opinion of the said judges are of or above the said standard willbe eligible for prizes. The decision of the judges shall be final.

2 The definition of "prize competition" in section 2(1)(d) of the Bombay Lotteries & Prize Competitions Control and Tax Act, 1948, is an inclusive one and includes in addition to the kinds of competitons specified in clauses (i) and (ii) thereof which are not attracted in this case " any other competition success in which does not depend to a substanci

-al degree upon the exercise of skill" (vide clause (iii). If in the selection of the slog -ans competitors are required to exercise skill the proposed competition would not be a prize competition within the meaning of the Act. It is true that the standards according to which the slogans will be judged have not been disclosed. But to formulate slogans consisting of only three words dealing with the qualities of the Talcum Powder which may be used by the Company at its discretion for advertising the product would appear to be a literary competition involving skill. If merit or skill plays any part in determining the distribution of prizes, the provisions of the Act would not be attracted. In Scott Vs, Director of Public Prosecutions (1914) 2 K.B. 868 where the proprietors of a newspaper published an advertisement of a competition for money prizes, the terms of which were that each competitor was to select one of a number of given words and compose a short sentence which defined or illustrated the word selected, the initial letters of each word in the sentence to be a letter occuri -ng in the selected word, it was held that the competition was one involving some degree of skill on the part of the competitors; and not one the result of which depended entirely on chance. In the present competition the element of chance is intrinsic. The proposed competition would not therefore be a prize competition within the meaning of the Act. The view expressed in para 2 of the H.D. office note is correct.

Id./P.M.L. 7/7

Remembrancer of Legal Affairs.

U.O. to H.D.No. 11226, dated the 7th July 1952.

Office of the R.L.A.

The R.L.A. is requested to advise on the questions raised at 'A' and 'B' in para. 4 of H.D. office note ~~as~~ at pp. 31-35 ante. Clause (iii) of condition No, 3 of the conditions subject to which licences for promotion of prize competitions are granted under section 7 of the Bombay Lotteries and Prize Competitions Control and Tax Act, 1948, provides that in any competition the licensee shall not give any rebate or offer any concession whatsoever to any class of competitors. The first question raised for consideration is whether the offers of "refund of entrance fees" and of "bonus prizes" described in para. 1 of the H.D. note at p.31 ante are in contravention of the said condition 3(iii). Under the former offer competitors who submit a certain number of entries are entitled to refund provided they take part in two consecutive competitions, fail to get a prize in the first competition and get a prize in the second which in amount is less than the total entrace fee paid by them in respect of both the competitions. Under the other scheme competitors who submit a certain number of entries but get a prize which is less than the maximum bonus prize are offered a bonus prize. Both these offers aim at inviting a larger number of entries. It is true that in both the cases the return of the money(in the form of refund or bonus prizes)is dependant upon certain circumstances

But obviously the result is that competitors who send a certain number of entries are given concessions as contemplated by conditi on 3(iii). In both the cases there would be a breach of the condition as stated in para. 4 of the H.D. note (Cf. para. 2 of 'Additional Secretary's opinion No. 318 dated 11-1-1952).

2 The next question raised refers to the offer of prizes for forwarding the largest number of entries. The prize in this case is not given for naming the correct missing letters or words, etc., as the case may be, but simply because the competior happens to be a person who has filled in the highest number of entries. The underlying idea is to induce each competitor to send the maximum number of entries possible inthe hope that by doing so he will get the prize and thereby reimburse himself and even may make a profit. This idea itself is an unfair use of the prize competition machinery. Even otherwise, it is conceivable that a number of persons can submit the same first, second or third greatest number of entries, as the case may be, and thus qualify for prizes reserved for this purpose. The persons who thus submit the same [redacted] greatest number of entries can be treated as a class. This class will in effect get a rebate or concession inasmuch as they are getting back by way of these prizes, the entry fees which they may have paid. These prizes would, therefore, offend against the condition that the licensee [redacted] shall not give any rebate or offer any concession whatsoever to any class of competitors.

Remembrancer of Legal Affairs.

U.B. to H.D. No. 11986 dated the 21st July 1952.

SMR 16-6-56
4 Copies.

Office of the E.L.A.

The first question raised is whether the cash vouchers offend against the provisions of the Limitation Act. It is true that the vouchers mention that they should be used within a specified period (say for example four months) from the date of issue. The Deputy Secretary, Home Department considers that ordinarily a period of three years is prescribed within which money paid can be recovered after the expiry of the said period specified. In the first place, it is not quite clearly stated on the vouchers that no money shall be refunded after the specified period. The only condition about the period is with reference to the use of the vouchers as accompaniments to the entries. It may, therefore, be possible to ask for refund of the amount paid even after the specified period on the ground that it had not been possible to make use of the vouchers. In this view the question whether the vouchers offend against the Limitation Act would not survive. Even if it be assumed that it may not be possible to recover the amount after the period specified it can be stated that the condition that the vouchers shall be used only within the period specified thereupon was agreed to by the purchasers when they paid the money for them. In that case the purchasers can be said to have waived their right to demand the refund on the ground of non-use of the vouchers. The view that the vouchers offend against the Limitation Act is not correct.

The next question is about the issue of instructions or the framing of Rules. Under clause(d) of section 10 of the Act the State Government has got power by general or special order to issue instructions in any matter pertaining to the grant or otherwise of licenses under the Act as the State Government deems proper. The Home Department has raised the question whether instructions can be issued to the Licensing Authorities under this provision to the effect that the promoters of the Prize Competitions should be prohibited from issuing such cash vouchers. As stated in the last opinion the issue of such vouchers which have been held to be receipts for money paid is not illegal. The promoters are within their rights in issuing such vouchers on payment of money equivalent to the entrance fee in respect of the competitions. Besides any instructions issued by the Government under section 10 must be pertaining to the grant of licenses and relatable to some purpose of the Act. The Act has been enacted for the purpose of controlling and taxing lotteries and prize competitions. It is not quite clear how any prohibition on the issue of such cash vouchers is sought to be related to any purpose of the Act. This proposal does not therefore appear to be feasible.

The last question is whether a rule can be framed under section 31 prohibiting the promoters of prize competitions from issuing cash vouchers. Under sub-section (1) of section 31 rules can be made for

the purpose of carrying out the provisions of this Act; and what ~~xx~~ has been said above about instructions under section 10 will apply equally to rules.

Id./P.M.L. 3/9

Remembrancer of Legal Affairs.

U.R. to H.D., No. 14367, dated the 4th Septem ber 1952.

SNR 16-6-56
4 Copies.

L.D.R.I. No. 21579
13-9-52.

Submitted with reference to the H.D. note at p.5 ante.

2 The R.L.A. is requested to advise on the points raised at 'A' and 'B' on pages 1 and 3 ante. It appears that by directions issued under sub-section (2) of section 12 of the Bombay Lotteries and Prize Competitions Control and Tax Act, 1948, the State Govt. has directed recovery of the tax at the enhanced rate of 30% of the total sum received in respect of the prize competitions conducted by the Illustrated Weekly(Commonsense Cross-word Competition) and the Lokasatta. Section 12 of the Act is proposed to be substituted by amending Bill No. XXXII of 1952. The first question raised is whether the presumption made by H.D. that it will be necessary to issue a fresh Notification under new sub-section (2) of section 12 (when the amending Act comes into force) in order to recover the tax at a rate higher than 25% in respect of the two competitions refered to above; and that until such notifications is issued a tax at a rate of 30% cannot be recovered from them is correct. Sub-section (2) of new section 12 gives power to the State Govt. notwithstanding anything in the official Gazette, to direct that the tax to be levied in respect of a prize competition shall be at such rate not exceeding 80% of the total sum received or due in respect of such prize competitions as may be specified in the notification. That sub-section further provides that such rate may be different in the case of

Contained in cl(1) of sub section (2) by notification

different prize competitions having regard to the total sum received in respect of such competitions as disclosed from the period of 12 consecutive months immediately preceeding the date of the notification under the sub-section. As pointed out in H.L.A.'s opinion No. 20178, dated the 18th December 1951, the validity of section 12 in so far as it did not give any indication for levying tax at a higher rate in some cases was considered to be doubtful and the provision was likely to be challenged on the ground that if offended against the guarantee of equality under Article 14 of the Constitution. The new provision has been substituted in order to do away with this ~~doubt~~ Constitutional infirmity. On the coming into force of the amending Act it will therefore be necessary to issue a notification under sub-section (2) of new section 12 and until such notification is issued the licensees would be liable to be taxed at 25% with effect from the date in which the Amending Act comes into force. The view expressed at 'A' in the H.D. office note appears to be correct.

2 The next question is whether instructions can be issued to the Collector that they should not issue any licenses to the promoters of Lotteries and Prize Competitions organized outside the State without the prior approval of Government. The answer to this appears to be in the affirmative. Clause (c) of section 10 of the Act empowers the State Government by a general or special order to direct that no licences specified in such order shall be granted without the previous approval of the State Govt This proposal of H.D. would fall under the provisions

Id./... 16/9

D.S.(Opinion) Reply may be:-

The view at A of H.D. office note at pal ante is correct. The instructions proposed at B of H.D. office note

would, in view of d(C) of section 10 of the Bom. L.& P. C.C. & T Act, 1948 be in order

Id./R.T.K. 17/9

R.L.A. Id./P.K.L. 17/9

U. O. H. H.D. No. 15412/A dt. 19-9-52

SMR 16-6-56
4 Copies.

Legal Department.

The view taken by the Home Department at pp. 3-4 ante appears to be correct. Section 9 of the Bombay Lotteries and Prize Competitions Control and Tax Act, 1948, provides that every licence granted under the Act shall be granted by the Collector on payment of such fee and subject to such conditions and shall be in such form as may be prescribed. On the 8th December 1952, Government issued the necessary rules as required by section 9 of the Act called the Bombay Lotteries and Prize Competitions Control and Tax Rules, 1952. Rule 4 of those Rules provides that every licence under section 7 shall be in Forms G & H and shall be subject to the conditions and restrictions therein prescribed and to the provisions of the Act and the Rules. Form H relates to the licence for promotion of a lottery or prize competition contained in newspaper or publications printed and published outside the State of Bombay under section 7 of the Act. Rule 5 of those Rules provides for payment of fees for every licence. Section 11 of the Act empowers the Collector to suspend or cancel the licence granted under the Act in the event of any breach of any of the conditions subject to which the licence is granted. If a licence is granted respectively, that is from a date prior to the issue of the Bombay Lotteries and Prize Competitions Control and Tax Rules, 1952, it is likely that a licence-holder would be in law liable retrospectively to a penalty for any breach of any of the conditions subject to which the licence was granted to him. To avoid such a result it will have to be held that the licence in this case cannot be

granted retrospectively. Since the Rules have now been finally published on the 8th December 1952 Government may withdraw the grace period of two months granted to the promoters to take out licences and call upon them to apply immediately for licences in accordance with the rules.

Id./.... 31/12

Additional Secretary to Government.

U.O. to H.D. No. 28187/B, dated the 31st December 1952.

SKR 16-5-56
4 Copies.

Legal Department.

In this case Messrs. Allen & Herbert Ltd. have applied for a licence presumably under section 7 of the Bombay Lotteries and Prize Competition Act, 1948, for promoting a prize competition. As stated in their letter dated the 26th April 1952, they propose to obtain written advice on a form to be supplied by them to the purchasers of their product Castrolux oil as to its qualities specified in Schedule * to their letter. It is stated that the advice of the person which agrees with the consolidated result will be declared the winner. The promoters do not propose to charge an entrance fee for the competition. But it appears that the Form is to be supplied to any person who declares that he is a genuine buyer of the Castrolum oil. The promoters state that the object of the Gift Scheme is to advertise their product with a view to augment its sale. There is no doubt that the scheme is a prize competition within the meaning of section 2 of the Bombay Lotteries and Prize Competitions Act, 1948. It would be unlawful for the promoters to promote it without a licence under section 7 of the Act

2 The first point raised for consideration is whether Government can direct the Collector to refuse the grant of a licence in this particular case. Section 8 of the Act provides that a licence under the Act shall be granted by the Collector onpayment of such fee and subject to such conditions as may be prescribed by rules. If the promoters are willing

to pay the prescribed fee, there is nothing in the rules which would empower the Collector to refuse a licence. The licence will however, be subject to the conditions prescribed by rules and the licencee will have to observe them. It would not be open to Government to interfere with the discretion vested in the Collector by any executive order or direction (Commissioner of Police, Bombay V. Gordhandas Bhanji (1951) S,C.R. 135). It is no doubt true that section 1p provides

that it is open to the State Government by general or special order to-

(a) prohibit the grant of licences in respect of a lottery of prize competition or class of lotteries or prize competition throughout the Province or in any area;

(b) prescribe the maximum number of licences which may be granted in any area;

(c) direct that no licences specified in such order shall be granted without the previous approval of Government;

(d) issue such other instructions.

The provisions in clause (a) would empower Government to prohibit the grant of a particular licence or class of licences. But section 10 itself does not provide for any guiding principle which is to be followed by Government in the exercise of its power under the section and the courts would be reluctant to ~~hold~~ hold that such power is absolute and is not open to revision by a court, if it offends against any of the fundamental rights in the Constitution The articles in the Constitution which would be invoked to challenge the exercise of power vesting in Government under section 10 would be article 14 which guarantees equality and article 19(1)(g) which provides for the freedom of business or profession. So far as article 14 is concerned, the Supreme Court recently considered similar provisions in the West Bengal Special Courts Act, 1950(State of West Bengal Vs. Anwar Ali Sarkar (1952) S.C.J. 55) and Saurashtra State Public Safety Measures Act, 1949 (Kathi Raning Rawat Vs. State of Saurashtra (1952) S.C.J.168). In the first case the

provision was held invalid, while in the second case, the decision in the first case was distin guished and the provision was held valid. In the secondcase Mukerjea J. observed that a statu te could not necessarily be condemned as discrim inatory because it did not make the classification itself, but, as an effective way of carrying out its policy, vested the authority to do it in certain officers or administrative bodies. He added

"In such cases the power given to the execu tive body would import a duty on it to classify the subject matter of legislation in accordance with the objective indicated in the statute. The discre tion that is conferred on official agencies in such circumstances is not an unguided discretion. It has to be exercised in conformity with the policy, toeffectuate which the direction is given and it is in relation tothat objective that the propriety of the classification would have to be tested. If the administrative body proceeds to classify persons or things on a basis which has no rational relation to.the objectiveof the Legislature, its action can certainly be annulled as offending against the equal protection clause. On the other hand, if the statute itself does not disclose a definite policy or objective and it confers authority on another to make selection at its pleasure, the statute would be held on the face of it to be discriminatory, irrespecti- ve of the way in which it is applied".

In view of the above observations, although the question is not free from doubt, section 10 of the Bombay Lotteries and Prize Competitions Act, 1948, c can be defended on the ground that the discretion vested in Government is to be exercised having regard to the policy and object of the Act, for which there are sufficient indication in the other provisions of the Act. As, however, the amen dment of the Act is now being undertaken by H.D. it would be desirable to lay down certain guiding principles in section 10 for the exercise of the power vesting in Govt.

3 Assuming that section 10 is a valid provi

and can be defended, it is clear from Mukherjea's observations in the Saurashtra case that it would not be open to Govt. to direct in this particular case that the licence should be refused, nor will it be permissible to give such direction on the ground the scheme does not provide for entrance fee and, therefore, deprives Government of its revenue. Such direction will not be held to be relevant. It would be urged that if it was the intention of the Legislature that the imposition of an entrance fee was an obligatory condition for the grant of a licence, an express provision to that effect would have been inserted in the Act. In the absence of an express provision to that effect in the Act, the refusal of a licence on the ground that no entrance fee is being charged will not be legal. To avoid evasion of the taxing provision in section 12, it will be desirable to insert a condition to that effect in the Act.

4 If any action is to be taken under section 10 for prohibiting the grant of licences in a case like the present, it would be proper to provide that it would be unlawful to conduct a competition in connection with any trade or business or the sale of any articles to the public. Such a provision exists in section 26 of the English Betting and Lotteries Act, 1934. That section runs as follows:

26(1) It shall be unlawful to conduct in or through any newspaper, or in connection with any trade or business or the sale of any article to the public-

(a) any competition in which prizes are offered for forecast of the result either of a future event, of a past event the result of which is not yet ascertained or not yet generally known,

(b) any other competition success in which does not depend in a substantial degree on the exercise of skill.

Then follows a proviso which saves a pari mutual or pool betting operation and book makers.

If, therefore, Government in exercise of their power under section 10 prohibit all prize competitions which are promoted in connection with any trade or business or the sale of an article to the public, such classification would be reasonable and would not offend either against article 14 or 19(1)(g) of the Constitution.

5 The last question raised is whether, although an entrance fee is not expressly charged it would be legal to levy the tax under section 12. In regard to this question reference is made to B.L.A.'s opinion No. 8666 dated the 30th September 1940. That opinion was given to the peculiar facts of the case then under consideration as explained in No. 4932 dated 11th April 1950. But as stated in the opinion of 1950, the provisions of section 12 of the Act cannot come into operation until some amount is received or collected by the promoter. There would be difficulties in finding out a practical solution regarding attempts made in prize competitions schemes to evade the provisions of section 12 by not charging entrance fee. The best solution will be to provide in the Act itself that, unless an entrance fee is a condition of a competition scheme, no licence shall be granted.

Id./— - 16/5

Additional Secretary to Government. P.T.O

U.R. to H.D. No. 8265 dated the 17th May 1952.

SM 16-6-56
4 Copies.